

Special Assessments

"Non-ad valorem"

Fees for special services or capital.

(Not based on property's value)

- Provides a legal, sustainable way to fund service or capital.
- 2. Protected from fluctuations in property assessed values.
- 3. Alleviates pressure on general revenues.

Special Assessments









Others

Solid Waste

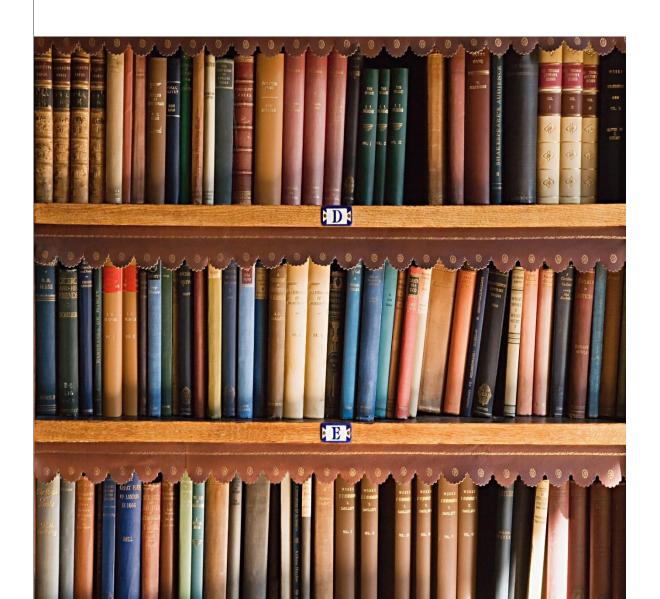
Paving / Road Improvement

Utility Undergrounding

Septic to Sewer

Beach Renourishment

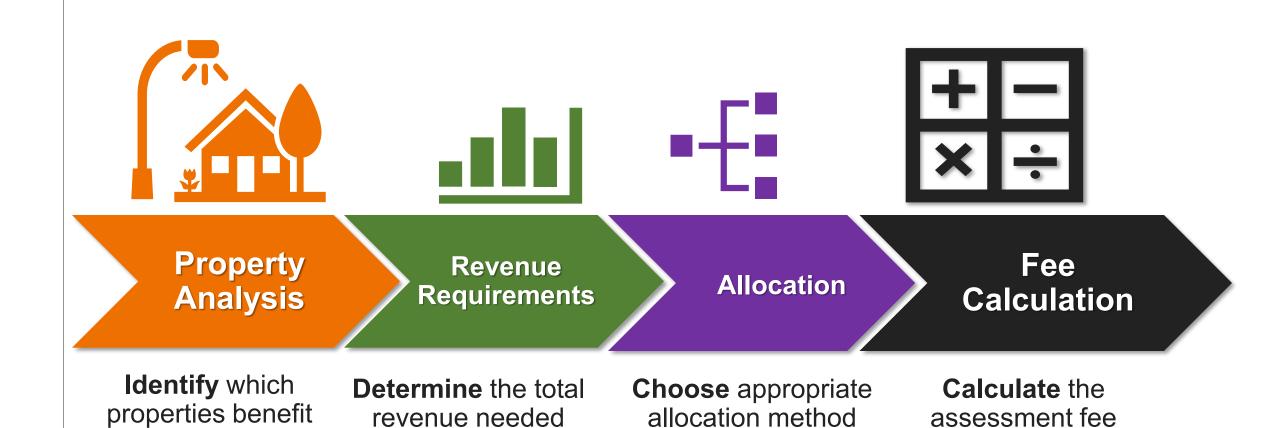
Case Law Requirements (2-Prong Test)



1. <u>Special Benefit</u> from the improvement, service or facilities provided.

- 2. Fairly & Reasonably apportioned among the properties that receive the special benefit.
 - Acreage
 - Building size
 - Calls for service
 - Trip generation

Assessment Process



schedule

Special Assessment Implementation Timeline

Public Hearing

Resolution of Intent

PA, TC and DOR **Notification** and Agreement

Methodology and Assessment Roll

Council Meeting Initial Resolution

Jun - Jul

Notice

Publication & mailing to property owners

Public Hearing

Final Resolution

Nov 1st

Tax Bills

Mailed by

County Tax

Collector

Aug - Sep

Sep - Dec

By Jan 10th

Jan - Jun

Jul - Aug

First Annual Assessment

November Tax Bill



Case Study: City of Fort Myers, FL (2021)

SCOPE:

1. FireAssessmentStudy

Fire Assessment	FY 2021
Residential Annual Rate	\$77.91
Revenue \$M	\$4.15 M
Cost Recovery	16%

 Millage Rate
 FY 2021
 FY 2022

 Adjustment
 - 0.37680

 Millage Rate
 7.9643
 7.5875

Rollback Rate

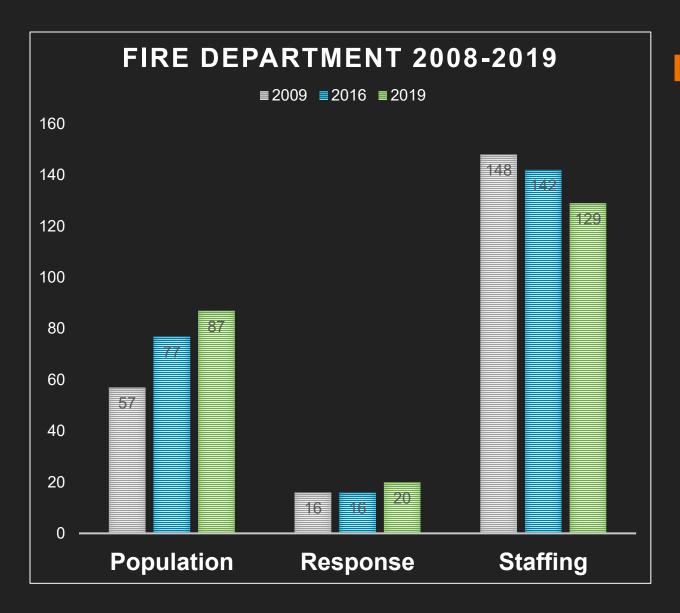
2. General Fund Forecast

End of Year Fund Balance



~ \$3.4M average annual cash flow <u>deficit</u>

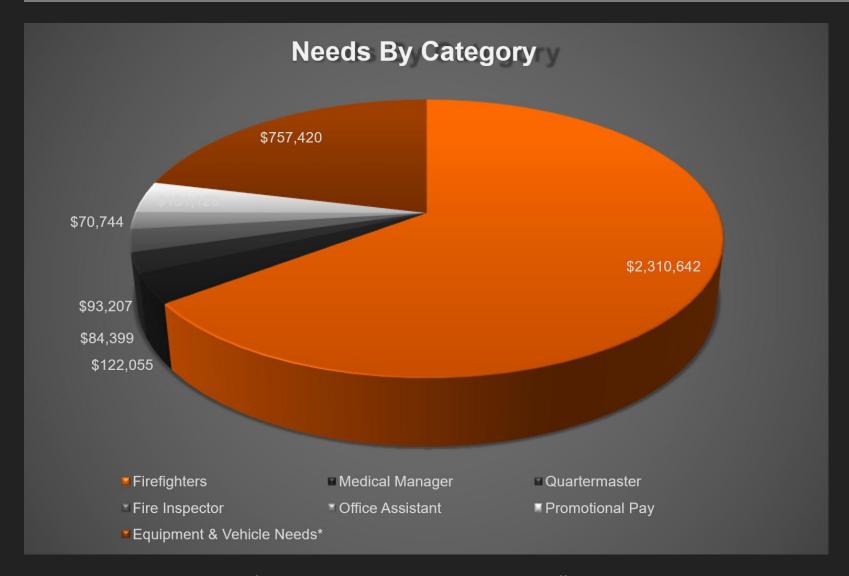
Fire Department Background



Level of Service Concerns:

- 65% increase in population
- 20% increase in response
- 13% decrease in staff

Fire Department Supplemental - \$3.6M

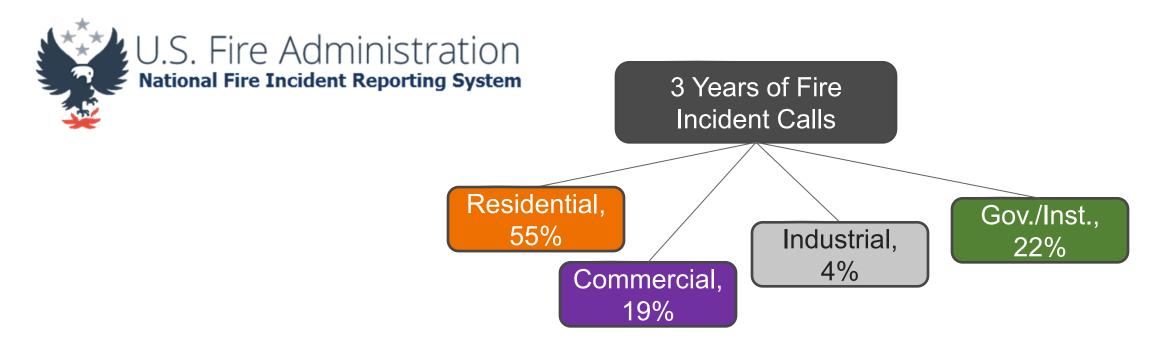


- 30 New Firefighter Positions
- 4 Administrative Positions
- Bunker Gear, Station Toning System, ALS Cardiac Monitors, Extrication Tool Set etc.
- New Engine for Station 17
- Replacement for Ladder 12
- Relocation of Station 14
- Future Micro Station 18 (Ward 6)

^{*}Bunker gear, uniforms, boots helmets, cardiac monitors, staff vehicle, annual physicals, tuition reimbursements.



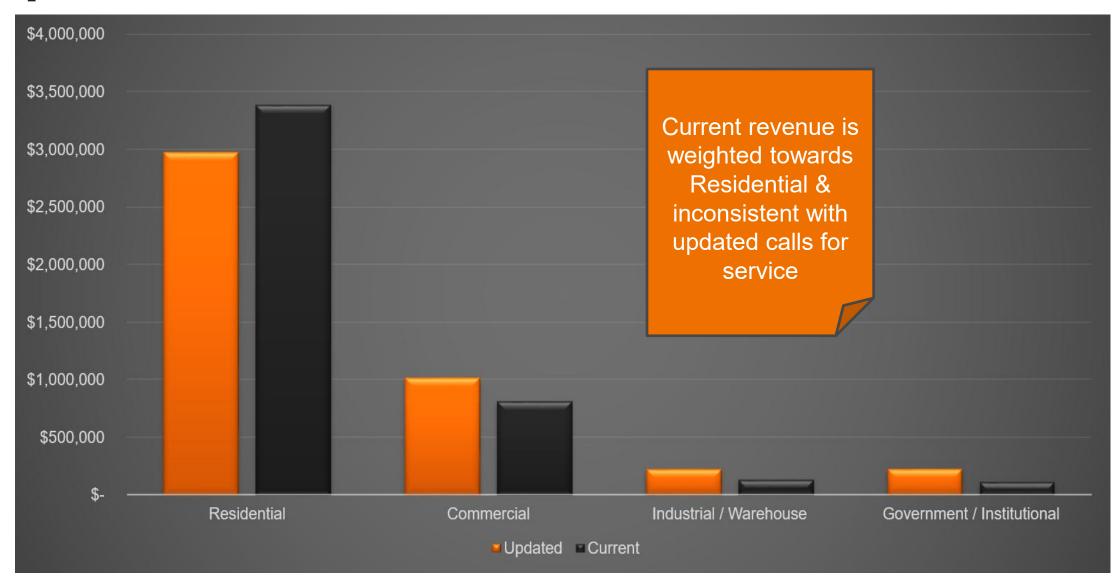
Calls for Service Allocation



Excerpt from NFIRS Data:

Incident Number (FD1.5)		Property Use	Property Use - CODE (FD1.46)	Fire Incident Type	Fire Incident Type - Code	Incident Classification
F1910300200	2019	1 or 2 family dwelling	419	Building fire	111	Fire/First Responder
F1911050185	2019	General retail, other	580	Alarm system activation, no fire - unintentional	745	Fire/First Responder
F1911060149	2019	Hotel/motel, commercial	449	EMS call w/ treatment or Pt Refusals	321	EMS
F1911190052	2019	Vehicle parking area	965	Mobile property (vehicle) fire, other	130	N/A

Updated Allocation





Fire Assessment Update Results

Current Assessment Schedule*:



Allocation Shift:



Proposed Assessment Schedule **:

Property Class	Assessment Rate
Residential	\$77.91
Commercial	\$0.051
Industrial/Warehouse	\$0.0136
Govt./Institutional	\$0.119
Estimated Revenue	\$4,356,700

Property Class	Assessment Rate
Residential	\$70.02
Commercial	\$0.0655
Industrial/Warehouse	\$0.0240
Govt./Institutional	\$0.2508
Estimated Revenue	\$4,356,700

Property Class	Assessment Rate
Residential	\$185.00
Commercial	\$0.1730
Industrial/Warehouse	\$0.0635
Govt./Institutional	\$0.6627
Estimated Revenue	\$11,546,900

** Increase to 38% Cost Recovery

^{* 16%} Cost Recovery

Sustainable Financial Plan

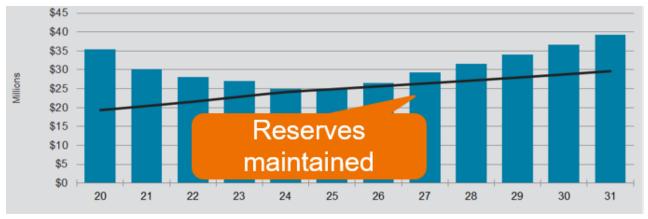
Fort Myers Tax Rate	FY 2021	FY 2022
Millage Rate Adjustment		- 0.37680
Millage Rate	7.9643	7.5875

Rollback Rate

Fort Myers Fire Assessment	FY 2021	FY 2022
Residential Annual Rate	\$77.91	\$185.00
Revenue \$M	\$4.15 M	\$11.55 M
Cost Recovery	16%	38%

Fire Fee adjustment

End of Year Fund Balance

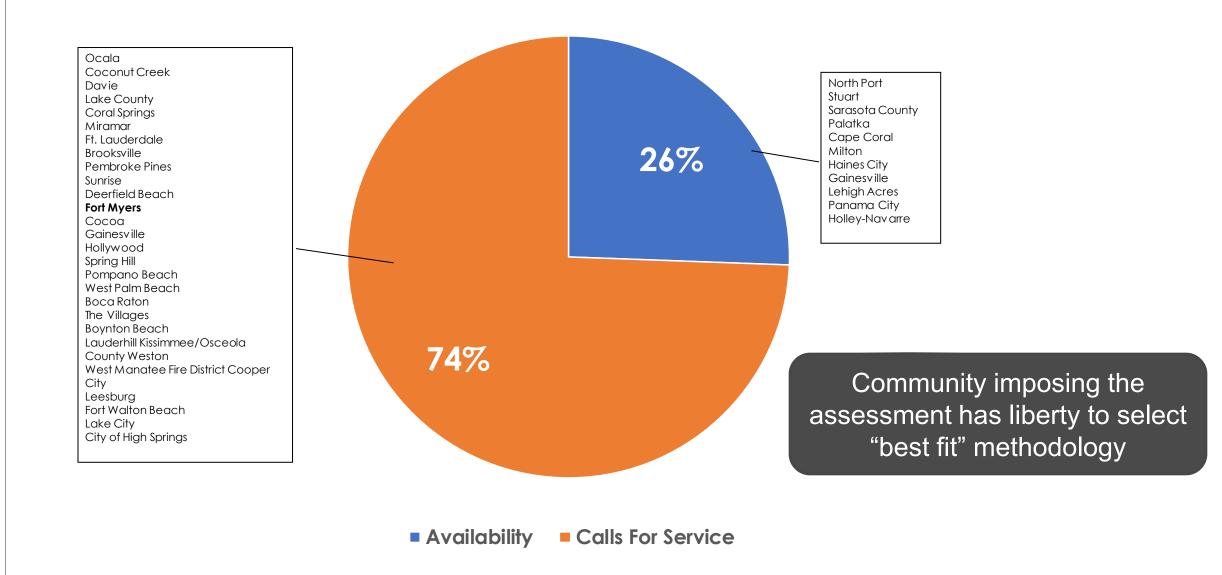


Includes
supplemental
budget requests
from the Fire
Department



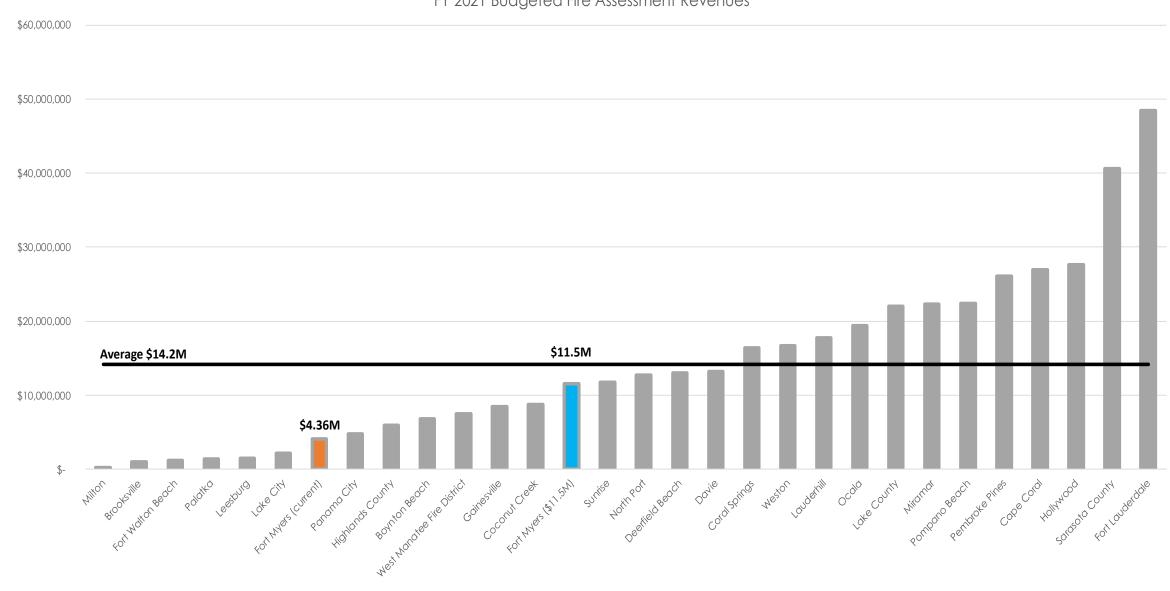


Fire Assessment Fee Methodology



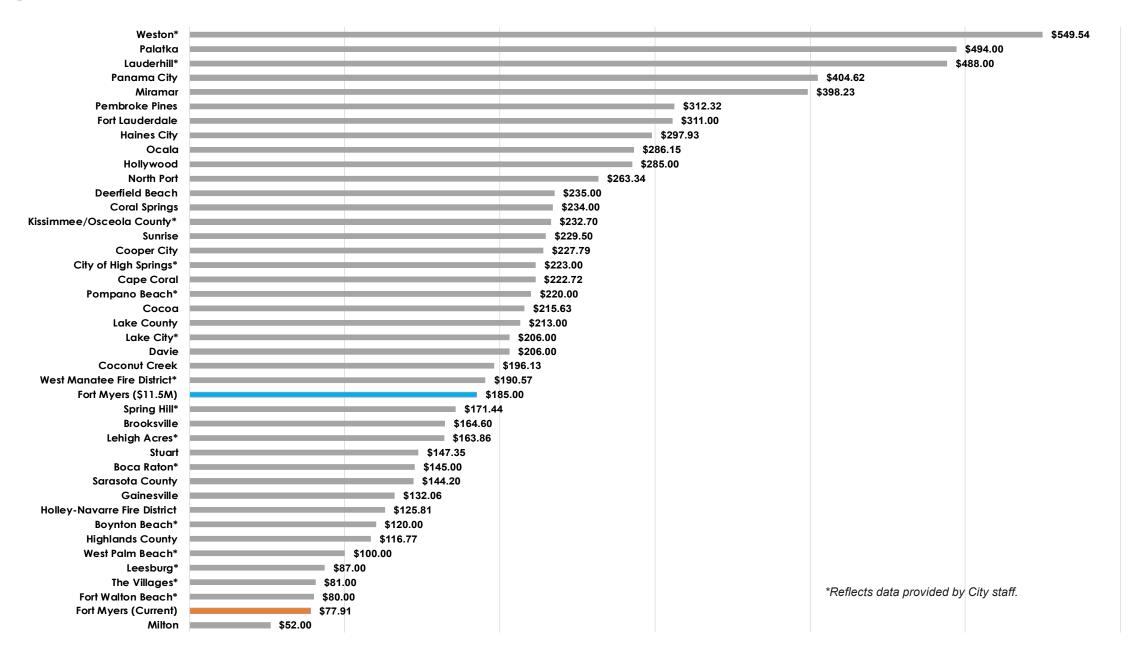
Fire Assessment Revenue Survey

FY 2021 Budgeted Fire Assessment Revenues



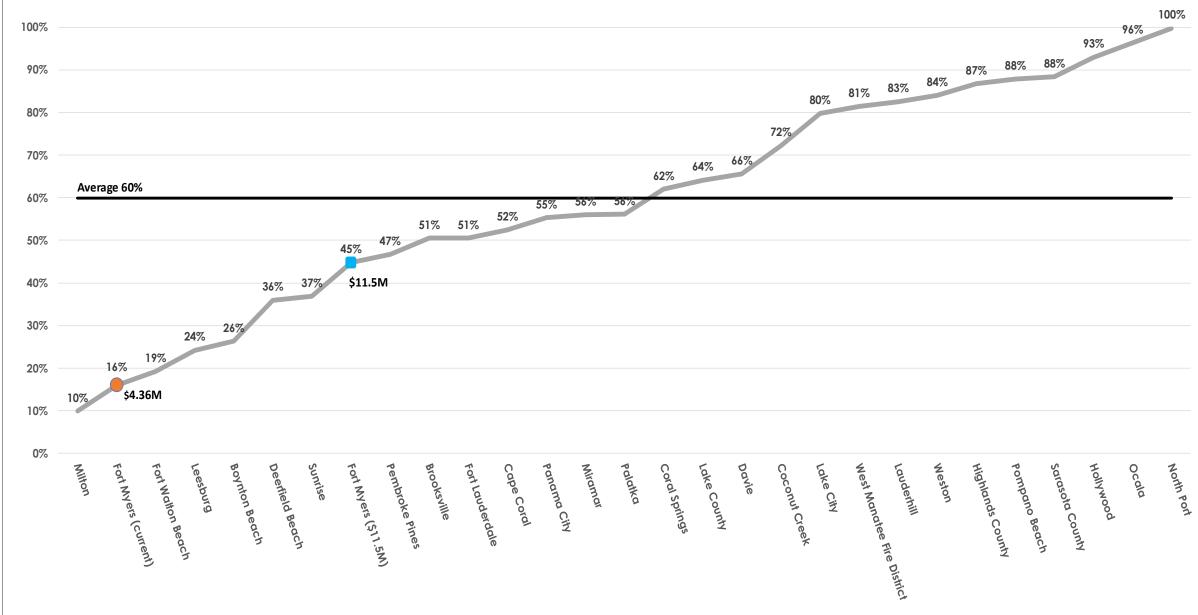


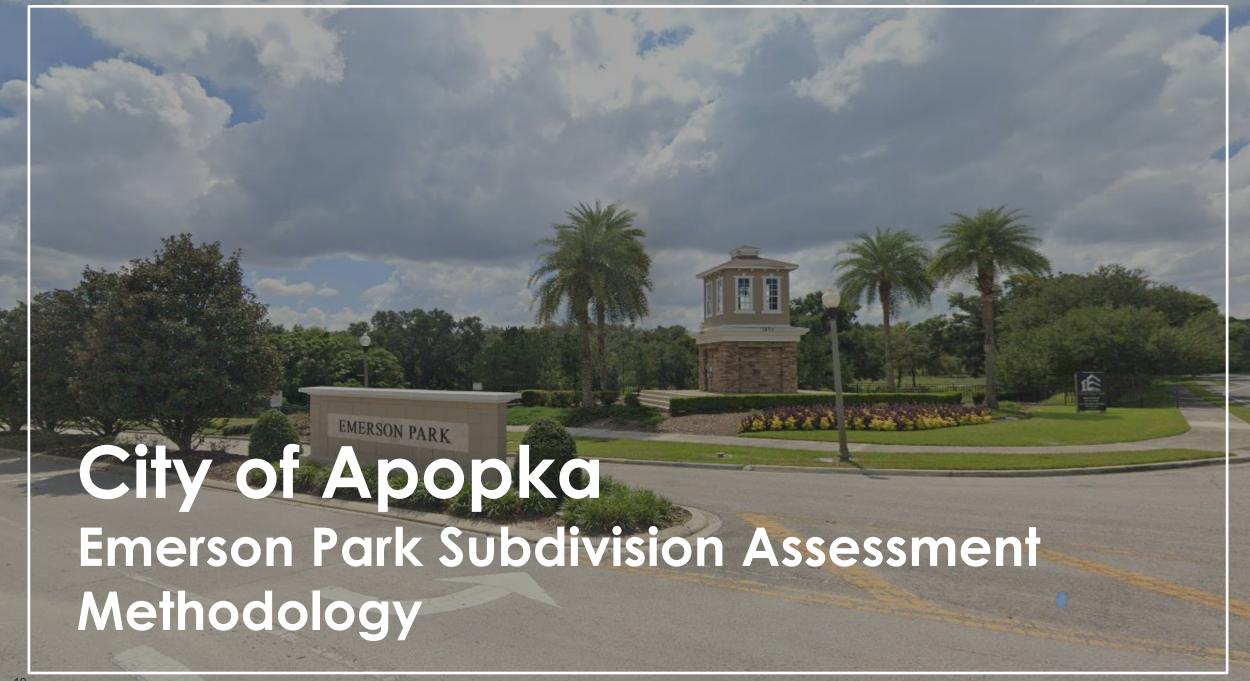
Single Family Fire Assessment Rate Survey





Fire Assessment Cost Recovery Survey





Background

The Emerson Park Subdivision

- Permitted and platted as a private subdivision
- HOA responsible for maintenance of all infrastructure including roads and sidewalks
- Planned as a gated community but wasn't due to the inclusion of small businesses near the entrance
- Roadways have extensive deterioration, and the HOA is unable to fund repair

The City and HOA have conceptually agreed to implement a process to:

- Bring infrastructure up to City standards with a portion of the costs funded through a <u>special assessment</u>
- Have City assume ownership and responsibility for the roads, sidewalks and ROW





Revenue Requirement

Construction Costs

Construction Cost	\$ 2,032,008
Construction Contingency	\$ 203,201
Less Tract G Share of Roadway Improvements	\$ (146,536)
Less HOA Share of Roadway Improvements	\$ (64,425)
Net Construction Costs	\$ 2,024,248

Total Assessed Cost

Net Construction Costs	\$ 2,024,248
Debt Service Reserve Fund	\$ 300,000
Capitalized Interest	\$ 150,000
Cost of Issuance	\$ 150,000
Assessment Development, Survey, Financing and Other	\$ 229,216
Total Assessed Cost	\$ 2,853,464





Assessment Calculation

Estimated Total Annual Cost

Total Assessed Cost	\$	2,853,464
Term (years)	*	15
Interest rate		5.00%
Estimated Annual Principal & Interest Payment	\$	274,909
Annual Collection/Admin. Costs (7%) 1	\$	20,692
Estimated Total Annual Cost	\$	295,601

¹ Annual collection costs include 4% for early payment discount, 1% for tax collector costs, and 2% for annual administration

Annual Assessment Amount per Dwelling Unit

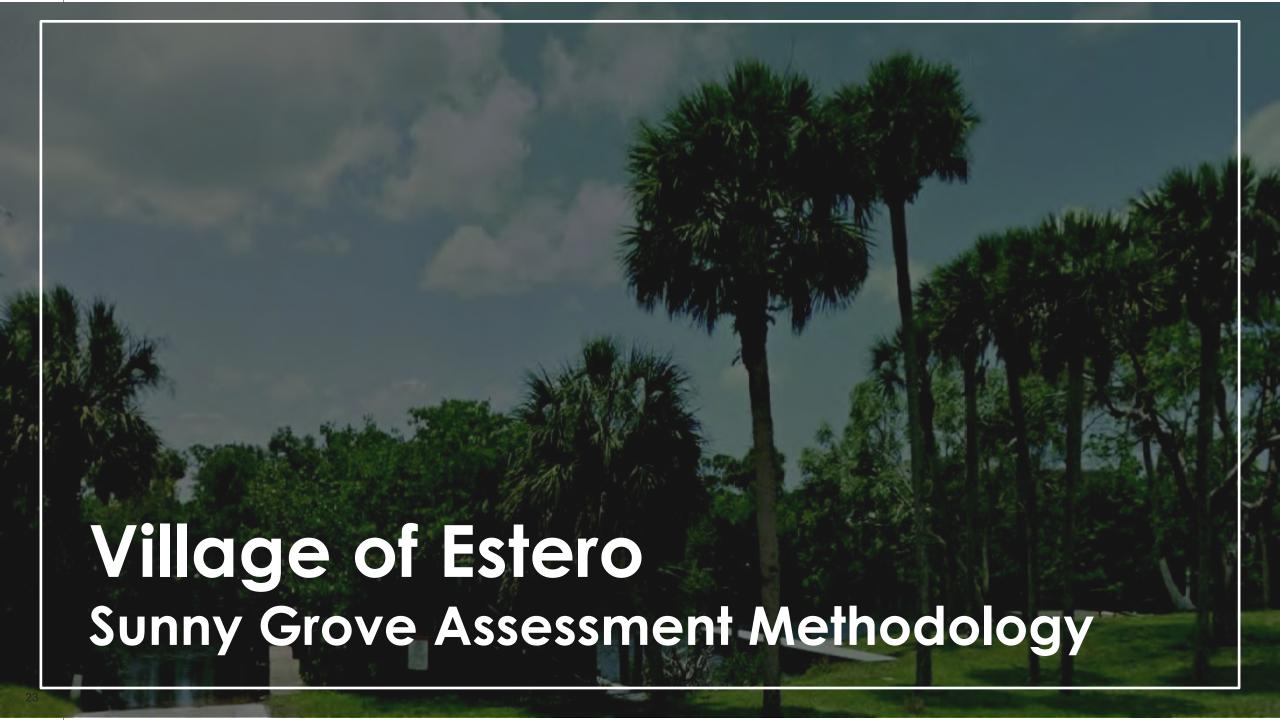
Estimated Total Annual Cost	\$ 295,601
Total Dwelling Units	504
Annual Assessment per Dwelling Unit	\$ 587

Annual Cost \$295,601





Per Dwelling Unit





Sunny Groves

Objective – Connect to central sewer system

- 37.2 Acres
- Mobile Home/RV Park with Club House and other Amenity Structures
- Already connected to central water system
- Wastewater currently treated at on-site package plant





Sunny Groves-Revenue Requirement

Construction Cost

Less: State Grant Funds Net Construction Costs	\$	(208,000) 2,179,298	
	Ф \$, ,	25.00%
Construction Cost w/ 5% Contingency Less: Village Match	\$ ¢	2,932,123 (544,825)	25.00%

Additional Assessable Costs

Total Assessed Cost	\$ 2,690,492	
Assessment Development, Survey, Financing, etc.	\$ 134,525	5.00%
Cost of Issuance	\$ 53,810	2.00%
Capitalized Interest	\$ 53,810	2.00%
Debt Service Reserve Fund	\$ 269,049	10.00%
Net Construction Costs	\$ 2,179,298	



Sunny Groves- Assessment Calculation

				GPD	
Building	Use	Units	Unit Type	Estimate	ERUs
1	Manufactured Office	456	Square Feet	68	0.228
2	Health Club/Club House	5,250	Square Feet	788	2.625
3	Health Club/Club House	2,711	Square Feet	407	1.3555
4	Service/Repair Garage	800	Square Feet	600	2
5	Restroom	336	Square Feet	50	0.168
Other	Mobile Home	155	Spaces	46,500	155
Other	RV	12	Spaces	1,260	4.2
Total					165.5765

\$374,657

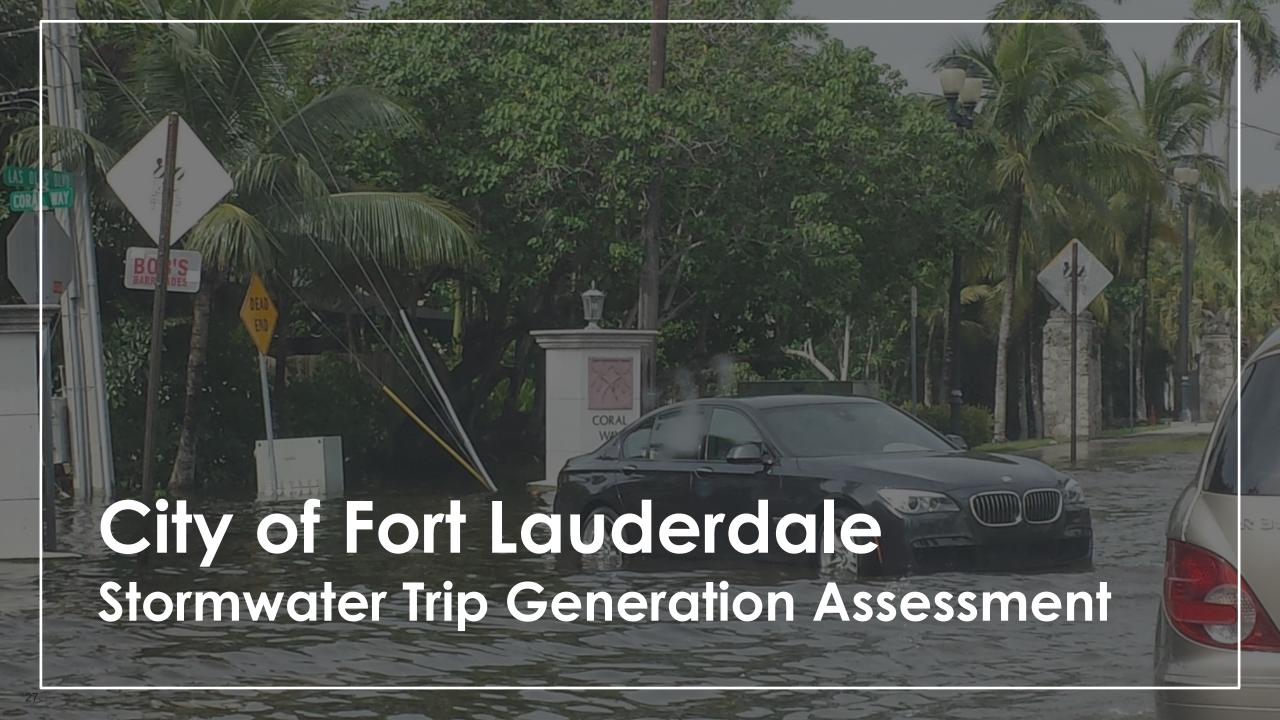
Annual Assessment

Estimated Total Annual Cost	\$ 374,657
Total ERUs	165.5765
Annual Assessment per ERU ²	\$ 2,263

² Rounded up to nearest whole dollar

Divided by ERUs (165.5765)





Background

The "Venice of America," Fort Lauderdale enjoys seven miles of shoreline and 165 miles of inland waterways.

However, the City is uniquely vulnerable to weather and sea level rise.

Coastal Development

Shallow, Porous Aquifer

Location on a Peninsula

Flat topography



Revenue Requirements of the Stormwater Utility

The City's stormwater management provides <u>dual benefits of protecting property</u> from:

- 1) flooding and
- 2) keeping roads passable

Funding Issues:

Operations & Maintenance \$11.5M

Funded

Renewal & Replacement Capital \$4M

Funded

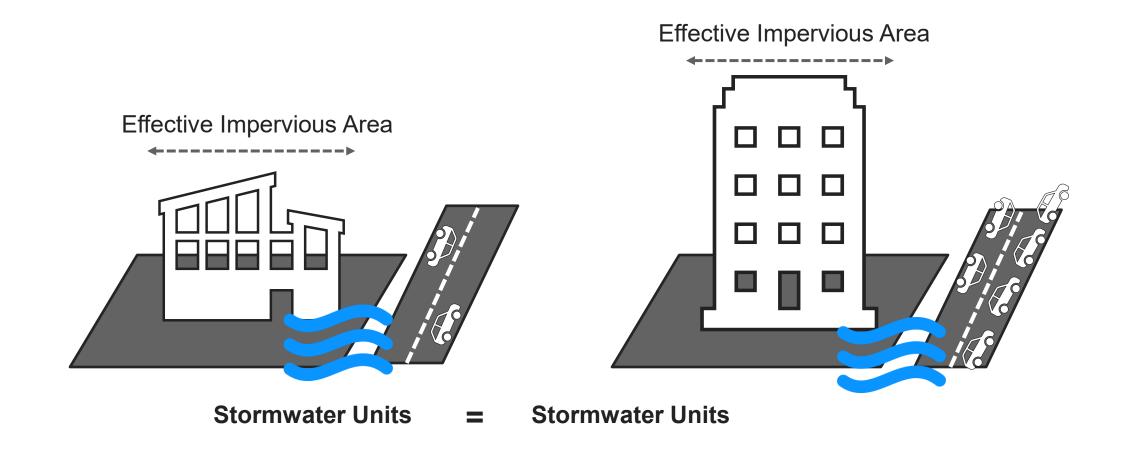
Phase 1 Master Plan Capital \$200M

Unfunded



Current Stormwater Rate Structure

Stormwater Effective Benefit



Stormwater Effective Benefit

Stormwater Units of Measurements



Taxable Value



Dwelling Units



Gross Area



Pervious Area



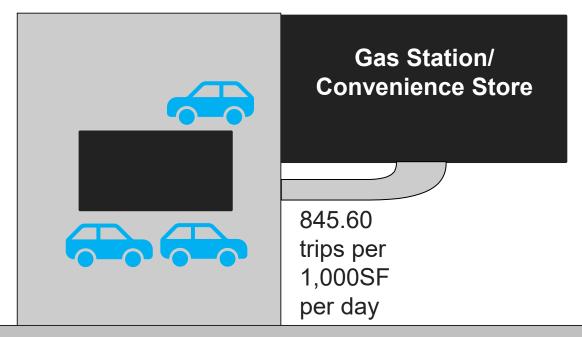
Impervious Area

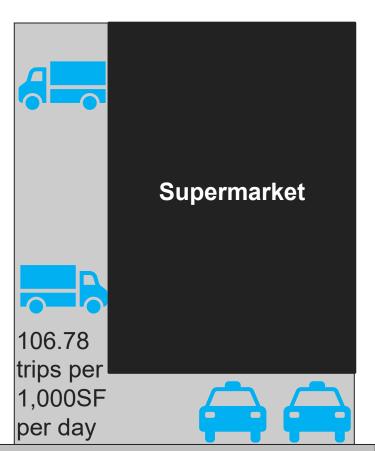


Trip Generation

Single Family 9.44 trips per day

ITE Trip Generation Rates & Specific Parcel Benefit

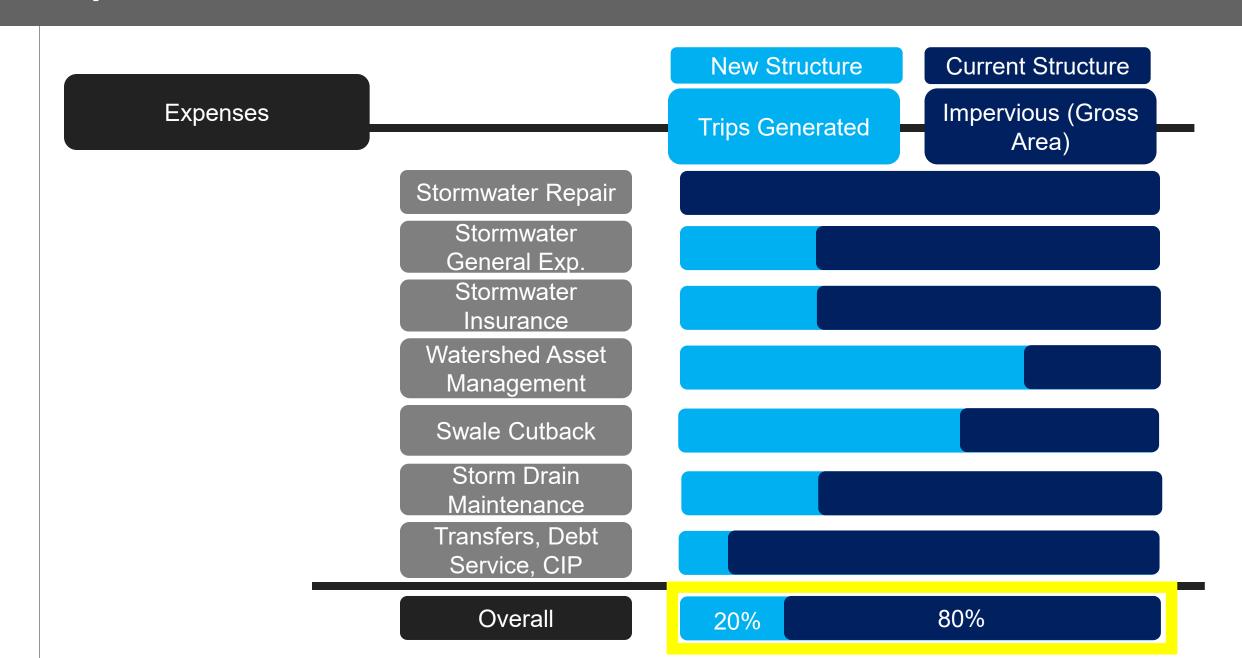


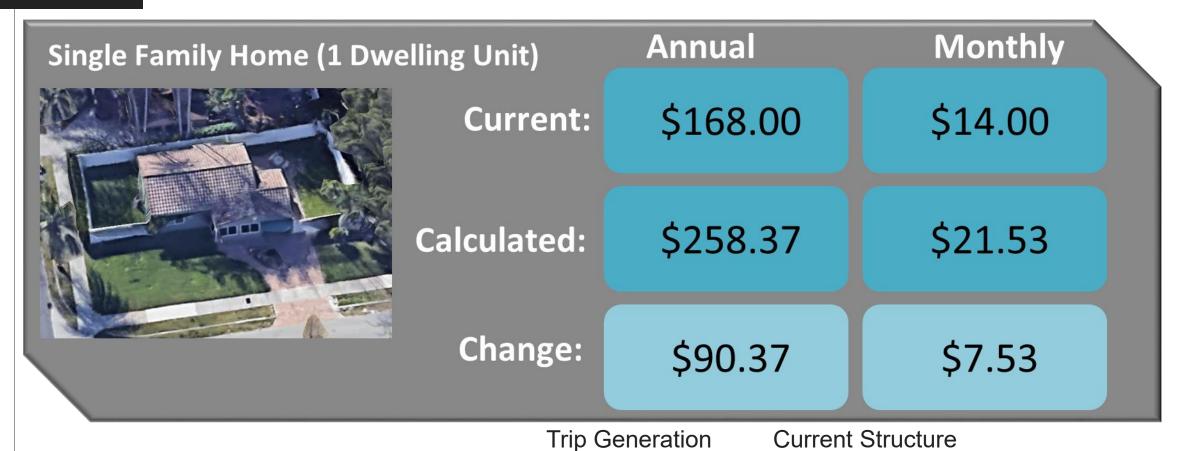






Hybrid Rate Structure - Cost Allocation

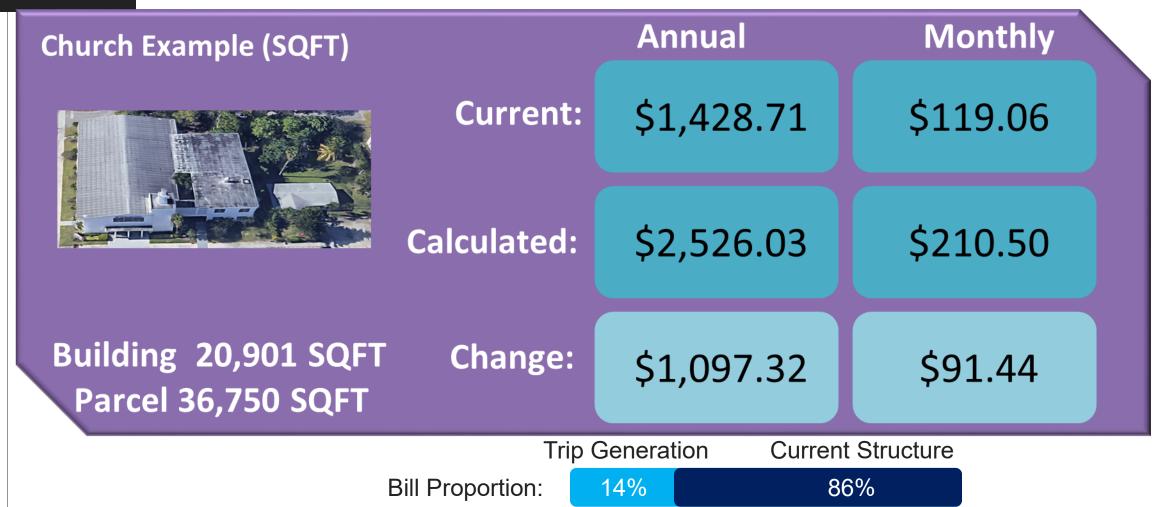


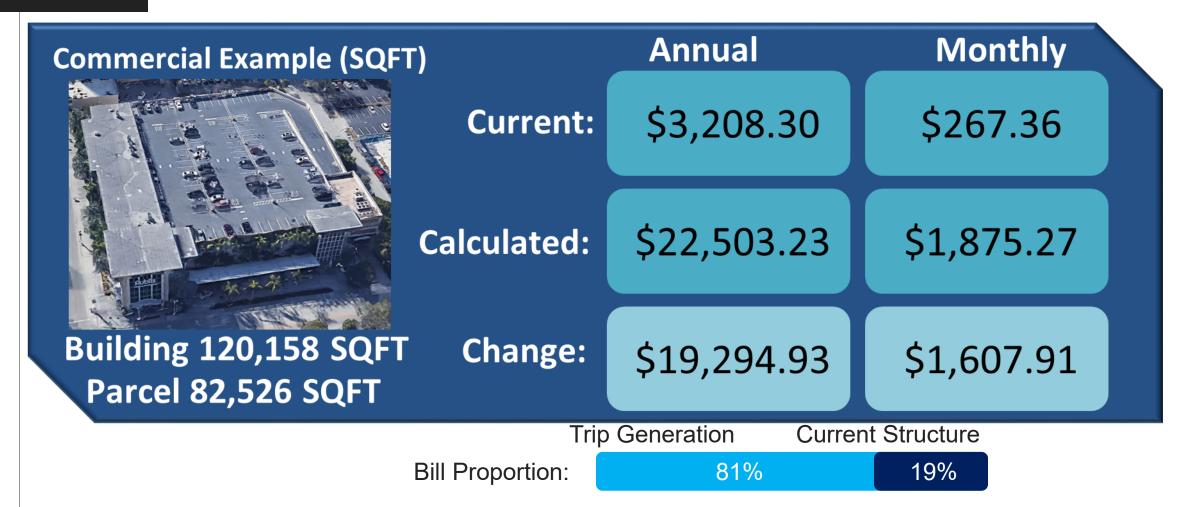


15%

85%

Bill Proportion:





Interactive GIS Online Portal





Application Information

- Type your address in the white search bar at the top left of the window. As you type, you may see your address pop up below the white bar. You can either click your address when it shows up in the search bar suggestions, or type your address out completely and press enter. The map will take you to your address and a pop up containing information related to your property will display.
- When zoomed out, areas shaded with light red are within the City of Fort Lauderdale. While zoomed in to a tighter scale, the city boundary is represented by a dark red line. The legend can be accessed by clicking on this symbol above the information tab:



If you have difficulty using this application, please call 954-828-8000 for assistance or click here to submit a request.

Frequently asked questions can be found by click here.







Questions/Discussion



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